

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Sugar  
DOCKET NO.: 04-23554.001-R-1  
PARCEL NO.: 04-09-320-013-0000

The parties of record before the Property Tax Appeal Board are David Sugar, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a nine-year old, two-story frame and masonry dwelling containing 4,503 square feet of living area with a full, unfinished basement, central air conditioning, a fireplace, and a three and one-half car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, the comparables are located approximately one-half mile to one mile from the subject. The comparables are two-story frame and masonry dwellings that are 32 to 39 years old. Each comparable has a partial basement and a fireplace. Two comparables have central air conditioning. Photographs supplied by the appellant indicate each comparable has a two-car garage. The dwellings have living areas that contain 3,810 to 4,741 square feet, and their improvement assessments range from \$10.46 to \$18.12 per square foot. The subject property has an improvement assessment of \$20.17 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four suggested comparable properties. Two comparables are located in

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,972
IMPR.:	\$	90,821
TOTAL:	\$	102,613

Subject only to the State multiplier as applicable.

PTAB/BRW

the same tax block as the subject, and the other two are located six to eight blocks from the subject. The comparables are two-story masonry, stucco, or frame and masonry dwellings that are four to 10 years old. Each comparable has full, unfinished basements, central air conditioning, a fireplace, and a garage, either three-car or three and one-half car. The dwellings have living areas that contain 3,971 to 4,685 square feet, and improvement assessments that range from \$20.18 to \$22.26 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables differed substantially from the subject in location and age and received reduced weight in the Board's analysis. Although two comparables differed in exterior construction, the board of review's comparables were very similar to the subject in location, age, and most physical characteristics. These comparables had improvement assessments of \$20.18 to \$22.26 per square foot that support the subject's improvement assessment of \$20.17 per square foot. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record, and a reduction in the subject's assessment is not warranted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence, and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.